

**Commonwealth of Massachusetts
Department of Telecommunications and Energy
Fitchburg Gas and Electric Light Company
Docket No. D.T.E. 02-24/25
Responses to the Attorney General's Fourth Set of Information Requests**

Request No. AG-4-5 (Electric)

Please provide all of the workpapers, calculations, formulas, and assumptions used by Mr. Aikman to allocate the test year end balance of accumulated depreciation in this case.

Response:

Mr. Aikman did no allocation; the Company supplied him with the depreciation reserve values by primary plant account.

Person Responsible: James H. Aikman